

STATE OF CALIFORNIA

**SUMMARY OF EXPENDITURES AND CONSTRUCTION PROGRESS**

YEAR-ROUND SCHOOLS AIR-CONDITIONING/INSULATION PROGRAM

UNDER CHAPTER 7, PART 24, DIVISION 1, EDUCATION CODE

SAB 184AC (REV. 01/95)

(See reverse side for instructions)

DEPARTMENT OF GENERAL SERVICES

STATE ALLOCATION BOARD

Submit to: *Department of General Services*  
*Office of Public School Construction Audit Unit*  
*501 "J" Street, Suite 400*  
*Sacramento, CA 95814*


Distribution: *Office of Public School Construction (original copy)*  
*Authorized Agent*  
*Architect*

SCHOOL DISTRICT	COUNTY	APPLICATION NUMBER
SCHOOL NAME	REPORT NUMBER	PERIOD ENDING

**PART I SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THIS REPORT PERIOD**

ITEM	TOTAL FROM PREVIOUS REPORT	DURING REPORT PERIOD	TOTAL TO DATE	THIS COLUMN FOR STATE USE
1. District Funds Deposited				
2. State Funds Deposited				
3. Interest Earned				
4. Total Available Funds				
5. Expenditures				
6. Amounts Returned to State				
7. Balance Available				
8 Less Accounts Payable				
9. Funds Required (7-8)				

**PART II REPORT ON PROGRESS OF PROJECT**

ITEM	ENTRY
1. Construction (percent completed)	
2. Date Notice of Completion and Acceptance Filed.	
CERTIFIED CORRECT BY AUTHORIZED AGENT 	TELEPHONE NUMBER
TYPED NAME	DATE
	TYPED TITLE

## General Instructions

Enter the application number of the project (i.e., 34/99999-00-01, 34/99999-00-02, etc.).

Number reports consecutively (i.e., 1, 2, etc.).

## Specific Instructions

### Part I Summary of Receipts and Disbursements for this Report Period

This section summarizes the financial data for the construction project. Amounts in the column headed "Total from Previous Report" are the same as the amounts shown for "Total to Date" in the preceding report submitted, if any. The first report submitted should show "0" for "Total from Previous Report". In the column headed "During Report Period" enter totals of amounts for transactions during the current report period. In the column headed "Total to Date" show the sum of the items listed in the two preceding columns. The right hand column of the schedule is for reconciliation with State records and is to be left blank by the district.

**Item 1. District Funds Deposited.** District funds that have been used in conjunction with this project and have not yet been reimbursed by State funds. Can also be those funds used to pay for ineligible items in the contract.

**Item 2. State Funds Deposited.** The amount of State warrants received and placed on deposit in the district's designated fund for the State Air-Conditioning and/or Insulation for Year-Round Schools program for this project.

**Item 3. Interest Earned.** The amount of interest earned on the investment of State funds on deposit in the county treasury.

**Item 4. Total Available Funds.** Show the sum of Items 1, 2, and 3.

**Item 5. Expenditures.** The total amount spent from State and district funds. The amount should agree with the total on the *Form 184A, Warrants Issued by the District for this Project*.

**Item 6. Amounts Returned to State.** Show any abatements, (i.e., funds returned to the State).

**Item 7. Balance Available.** The amount of district and State funds remaining available for project expenses. The balance available should be equal to Item 4 minus Items 5 and 6.

**Item 8. Less Accounts Payable.** The amount of known "Accounts Payable". See Part 2, Item 3, "Estimated Expenditures" for explanation and detail required.

**Item 9. Funds Required.** The amount needed to meet the remaining cost of the project. It is the result of subtracting Item 8 from Item 7.

## Part II Report on Progress of Project

**Item 1. Construction.** Show the estimated percentage of construction that has been completed. If not started enter N/A. If completed enter 100 percent.

**Item 2. Date Notice of Completion Filed.** Show the date the *Notice of Completion* was filed on the last effective contract. If the project was constructed in increments, the last contract would apply in this instance. Attach a copy of the *Notice of Completion* for each contract with the 100 percent report.

### SAB 184 Warrants Issued by District for this Construction Project

List each warrant issued of project expenses during the report period. Be sure to enter for each warrant, the fund source, the warrant number, date, payee, the amount under the appropriated classification column and an explanation of the nature of the expenditure. If a warrant applies to more than one project, indicate the amount applicable to the construction project which is being reported. Warrant and journal entries which reimburse other funds for expenditures applicable to the project must show the original fund warrant number plus the above information. Total expenditures should agree with the total figure reported in *Part I, Summary of Receipts and Disbursements*, Item 5. **Forms SAB 184 and 184A are to be submitted within 90 days of each fund release as well as a report due not later than when the construction is 90 percent complete, and the final report is due when all expenditures have been made.** After the 90 percent report is received, the final ten percent of the construction contract amount is released. After the final report is received, a preliminary closeout audit is made based on costs reported by the district. A separate report is needed for each project.